

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF PUERTO RICO

IN RE:

JOSE LUIS ROSARIO PEREZ

CASE NO. 18-06720-EAG

XXX-XX-8033

CHAPTER 13

DEBTOR (S)

**TRUSTEE'S POSITION AND OBJECTION TO DEBTOR'S MOTION REQUESTING  
AUTHORIZATION TO RETAIN 2019 AND 2020 TAX REFUNDS, AND REQUEST FOR  
ORDER**

**TO THE HONORABLE COURT:**

**NOW COMES**, José R. Carrión, Standing Chapter 13 Trustee (hereinafter, the "Trustee"), through the undersigned attorney, very respectfully alleges and prays:

1. On March 19, 2023, Debtor filed an amended Schedule I through which he informed that he was unemployed. His budget was made considering his wife's income (\$1,542.08 gross a month or \$18,504.96 a year). Docket no. 17.

2. On May 9, 2023, Debtor filed a Motion Requesting Authorization to Retain 2019 and 2020 Tax Refunds. Docket no. 72. Debtor submitted tax returns for evaluation.

3. The Trustee has verified the 2019 tax return and hereby informs that debtor filed such document jointly with his wife. Per such tax return, he informed that he was an electrician and that she was a school teacher. The form reveals that 2 "comprobantes" were submitted along with the tax return and that Debtor and his wife were informing having made \$28,165.00 that year (more than what was listed in Schedule I). Unfortunately, the tax return submitted is incomplete and the "comprobantes" were not submitted for evaluation. At this time the Trustee cannot determine who made the \$28,165.00.

Regarding tax period 2020, debtor submitted his tax return for year 2020. In such form, Debtor appears filing with his wife. He informs that he is an electrician and that she is a school teacher. Per tax return, Debtor and his wife are informing having made \$21,071.00 that year and that he received unemployment benefits in the amount of \$8,880.00. The w2 form(s) were not submitted for evaluation, hence the Trustee cannot validate who made the \$21,071.00.

4. At this time the Trustee does not have enough information to evaluate debtor's request and determine that the same is reasonable and justified. For such reason the Trustee objects Debtor's retention of the 2019 and 2020 tax refunds at this time. Per tax returns submitted it appears that Debtor's financial situation has changed during the life of the case. The Trustee respectfully requests that Debtor be ordered to submit w2 forms for years 2019-2020 along with updated evidence of income (his and his wife's for the months of January-May 2023) along with amended Schedules I, J and Plan if need be.

WHEREFORE, the Trustee respectfully requests that the Court take note of the aforementioned, deny debtor's Motion Requesting Authorization to Retain Tax Refunds for years 2019 and 2020 and submit for evaluation w2 forms for years 2019 and 2020 along with evidence of actual income (his and his wife's for the months of January - May 2023) along with amended Schedules I, J and Plan (if need be).

**CERTIFICATE OF SERVICE:** The Chapter 13 Trustee herewith certifies that a copy of this motion has been served via first class mail on the same date it is filed to: the DEBTOR(S), and to her/his/their attorney through CM-ECF notification system.

**14 day notice:** Within fourteen (14) days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if you were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk's office of the U.S. Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the paper will be deemed unopposed and may be granted unless: (i) the requested relief is forbidden by law; (ii) the requested relief is against public policy; or (iii) in the opinion of the Court, the interest of justice requires otherwise.

**Respectfully submitted,**

In San Juan, Puerto Rico, this **May 22, 2023.**

**/s/ Nannette Godreau**

Staff Attorney  
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